

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

UNITED STATES OF AMERICA,

*Plaintiff,*

v.

JAGMAIL S. GILL AND AMARJIT K. GILL,

*Defendants.*

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CIVIL ACTION H- 18-4020

**ORDER**

Pending before the court is a motion a motion to substitute party filed by the United States of America (the “Government”) (Dkt. 23) and a response that could also be construed as a motion to dismiss filed by the former attorneys of deceased defendant Jagmail Gill (Dkt. 24); these attorneys also represent Amarjit Gill, Jagmail Gill’s wife. The Government, noting that Jagmail Gill passed away in the United Kingdom on April 2, 2020, requests that the court order a substitution of party under Federal Rule of Civil Procedure 25 because “the proper defendant in this case is the executor or personal representative of Jagmail Gill’s estate.” Dkt. 23. The Government also asserts in its motion that its claims against Jagmail Gill survive his death. *Id.*


Jagmail Gill’s former attorneys filed a response, which they signed as “attorneys for deceased defendant Jagmail S. Gill.” Dkt. 24. In the response, they argue that the Government’s claims against Jagmail Gill did not survive his death and that the court ought to dismiss the claims. *Id.* They additionally note that the COVID-19 pandemic has delayed the opening of Jagmail Gill’s estate in the United States and the official appointment an executor. *Id.* The attorneys point out that they requested that the United States “hold off on seeking any appointment of a representative

until the estate could be officially opened,” but the Government declined and filed the instant motion. *Id.*

The Government filed a reply in which it argues that the claims against Jagmail Gill do in fact survive death and that the court should strike the response because Jagmail Gill’s attorneys’ authority to act on his behalf ceased with Jagmail Gill’s death. Dkt. 28. The Government also addresses the argument that the Government’s claims did not survive Jagmail Gill’s death. *See id.*

This is a very unusual situation that would only be encountered during a world pandemic. While the Government urges the court to appoint a personal representative for the estate for the limited purpose of defending this suit, the court finds it more appropriate to wait until the parties can open the estate. At this point in history, everyone, including the court system, needs to be flexible. The court thus finds that the best course at this juncture is to *sua sponte* stay this case until Jagmail Gill’s estate has been opened and a representative has been appointed. The allegations in this case relate to tax statements filed from 2005—2010; waiting a couple of extra months until there is a duly appointed representative seems to be an insignificant delay in relation to the amount of time that has already passed since these returns were filed. Accordingly, the court hereby STAYS this case. The court ORDERS the Government and the attorneys who represented Jagmail Gill and still currently represent Amarjit K. Gill to advise the court as soon as a representative is appointed so that the court can reopen this case. The motion to appoint a representative (Dkt. 23) is DENIED AS MOOT.

Signed at Houston, Texas on August 19, 2020.



Gray H. Miller  
Senior United States District Judge